

This listing of claims will replace all prior versions, and listings, of claims in the application:

The Status of the Claims

1. (Canceled)

2. (Currently Amended) A method of fabricating a silicon on insulator substrate for use in a semiconductor structure, the method comprising:

forming a plurality of trenches on a substrate, each of the trenches having an inner surface divided into a peripheral surface and a bottom region;

forming an insulation layer on the inner surface of each of the trenches and top of the substrate;

removing a portion of the insulation layer formed on the bottom region of each of the trenches to partially expose the substrate, wherein a portion of the insulation layer formed on the peripheral surfaces of each of the trenches remains;

forming a silicon on insulator film in the substrate via the exposed portions of the substrate; and

filling the trenches with trench filling material to form trench insulation films,

wherein the silicon on insulator film forming includes performing an anodization on the substrate through the bottom regions of the trenches to form a porous silicon film therein, and the porous silicon film is changed into a silicon oxide film by an oxidation reaction.

3. (Canceled)

4. (Original) A method as defined by claim 2, wherein the silicon on insulator film forming is performed by an oxidation process.

5. (Currently Amended) A method as defined by claim 4, wherein the portion of the insulation layer formed on the peripheral surface of each of the trenches serves as [[to]] a protection film of protecting an active region of the substrate during the oxidation process.